



CITIZENS SUMMARY

Findings in the audit of the Stoddard County Sheriff

Missing Monies	As a result of our audit inquiry, audit staff and Sheriff's office personnel noted discrepancies in the accounting records for inmate monies. In coordination with the Missouri State Highway Patrol, we audited the Sheriff's office records and procedures and determined the office manager did not deposit 321 receipts, totaling \$15,139, which includes \$14,867 in missing monies. The office manager has been terminated and criminally charged. The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Sheriff, prevented the missing monies from being detected in a timely manner.
Accounting Controls and Procedures	As noted in several prior audit reports, accounting controls and procedures need improvement. Receipt and disbursement duties are not adequately segregated, and the Sheriff does not perform a detailed review of records. Receipts are not always deposited intact or timely, the composition of monies received was not always recorded and did not always agree to the composition of deposits, and some monies were not entered into receipt records. Accounting records for the inmate account are not complete and accurate, and the office manager provided fabricated deposit records during our audit. In addition, the inmate account is short by at least approximately \$12,000, and the Sheriff's office does not prepare a complete list of liabilities and reconcile it to the available cash balance.
Commissary Controls and Procedures	Monies collected for commissary purchases and a soda vending machine were not always turned over to the County Collector-Treasurer on a timely basis, or at all. Supporting documentation is not retained for some inmate purchases and procedures are not in place to ensure adequate funds are available before allowing a commissary item purchase. The Sheriff's office does not maintain adequate records of commissary inventory and does not perform a physical inventory count.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

